



# State of Wisconsin • DEPARTMENT OF REVENUE

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## Affidavit of Exempt Sales

2003 Wisconsin Act 33 created a provision requiring the Secretary of Revenue to determine and periodically certify to the Secretary of Administration the names of persons and their affiliates, who make sales of tangible personal property or taxable services that are subject to Wisconsin sales or use tax, but who are not registered with the department to collect and remit such taxes, or if registered, do not collect and remit such taxes. The Department of Administration and certain designated purchasing agents, agencies, and authorities may not contract for the purchase of materials, supplies, equipment, or contractual services with a person or its affiliate who has been certified by the Secretary of Revenue as described above.

“Affiliate” means a person, as defined in sec. 77.51(10), Wis. Stats., that controls, is controlled by, or is under common control with another person. “Control” means to own, directly or indirectly, more than 10% of the interest in or voting securities of a business.

Any business that only makes sales that are not subject to sales or use tax under ch. 77, Wis. Stats., may complete the affidavit below. This is certification that all sales the business makes in Wisconsin are exempt from the Wisconsin sales and use tax. Examples of exempt sales are sales for resale, sales to governmental units, sales to exempt organizations and sales of non-taxable services. Exempt sales do not include sales of tangible personal property or taxable services on which a retailer does not collect tax solely because it does not have nexus with Wisconsin. Any business having only exempt sales will not be required to register for the collection of Wisconsin sales or use tax. Chapter 77, Wis. Stats., may be accessed at [www.legis.state.wi.us/rsb/stats.html](http://www.legis.state.wi.us/rsb/stats.html).

Legal name \_\_\_\_\_

Business name (DBA) \_\_\_\_\_

Mailing address \_\_\_\_\_

Federal ID number \_\_\_\_\_ — \_\_\_\_\_

Type of property sold \_\_\_\_\_

Type of services sold \_\_\_\_\_

\_\_\_\_\_  
Company Name certifies that all Wisconsin sales of its property and services are exempt under ch. 77, Wis. Stats.

***I certify that, to the best of my knowledge, the above information is accurate and complete.***

Completed by (please type or print) \_\_\_\_\_

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Fax Number